

## **E911 FEES**

### **Prior Law**

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The E911 surcharge for prepaid wireless telecommunication service was paid directly by the telecommunication companies that sell prepaid wireless service.

### **New Provisions**

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2012 Iowa Acts Senate File 2332 section 10 creates new Code section 34A.7B, "Prepaid wireless E911 surcharge." The new code section imposes a surcharge on the purchase of prepaid wireless telecommunication service. The surcharge is collected from the consumer by retailers. The surcharge will be remitted to the Department of Revenue at the time of and in the manner of the sales and use tax. The Department will provide registration and payment procedures that substantially coincide with those used for sales tax permit holders. The Department will transfer the surcharges collected to the E911 Emergency Communications Fund, although it will be allowed to keep up to 2% of the funds collected to reimburse for the direct costs of administering the collection and remittance of the surcharge.

### **Section Amended**

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Section 10 of 2012 Iowa Acts Senate File 2332 amends Chapter 34A, Code Supplement 2011, by adding new section 34A.7B.

### **Effective Date**

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New Code Chapter 34A.7b is effective January 1, 2013 for retail sales of prepaid wireless telecommunications service made on or after January 1, 2013.